



**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY**  
REGION 5  
77 WEST JACKSON BOULEVARD  
CHICAGO, IL 60604-3590

February 10, 2012

REPLY TO THE ATTENTION OF:

Mr. Douglas A. McWilliams  
Chair, CRS Site RD/RA Group  
Squire, Sanders & Dempsey  
4900 Key Tower  
127 Public Square  
Cleveland, Ohio 44114

RE: Chemical Recovery Systems Inc. Site Request for Accounting

Dear Mr. McWilliams:

This letter responds to the request for accounting of EPA's last oversight cost invoice included in your November 30, 2011 payment notification for Chemical Recovery Systems (CRS) site. The last oversight bill invoiced costs from July 17, 2010 through July 16, 2011. It included additional charges for U.S. Department of Justice (DOJ) during fiscal year 2010, July 17-September 30, 2010. Enclosed are the pages from DOJ that EPA received detailing the time period of those costs. You will recall that the access agreement with BASF was negotiated during this time period, and an attorney from DOJ was involved. Based on our review, no double billing occurred.

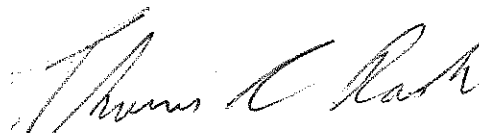
Regarding charges for Ohio EPA before the entry of the Consent Decree on July 16, 2010, I refer you to the column called "Drawdown Date" on the associated page of the invoice (Contract Costs). This refers to the date that Ohio EPA drew on their grant for CRS site management assistance, all of which were after the entry date of the Consent Decree. The "Dates of Service" entry refers to the time period covered by the agency's grant or cooperative agreement.

We acknowledge your interest in minimizing oversight costs and continue to strive for effective, efficient management of the site. Further, we also expect to continue a positive and cooperative approach to implementing the remedy at the site. If you have further questions about this matter or require additional information, please contact us.

Sincerely,

A handwritten signature in black ink, appearing to read "Michelle Kerr". The signature is fluid and cursive, with the first name "Michelle" being more prominent than the last name "Kerr".

Michelle Kerr  
Remedial Project Manager

A handwritten signature in black ink, appearing to read "Thomas Nash". The signature is fluid and cursive, with the first name "Thomas" being more prominent than the last name "Nash".

Thomas Nash  
Associate Regional Counsel

Enclosure

# DOJ COST SUMMARY

**\*\* THIS REPORT REPRESENTS ONLY BILLABLE COSTS. THIS CASE MAY HAVE  
NON-BILLABLE COSTS NOT INCLUDED \*\***

**Dated: August 25, 2011**

**CASE NAME: U.S. v. AK Steel Corp., CNA Holdings, LLC  
(Celanese), Akzo Nobel Paints, LLC (f/k/a/ The Glidden Co.), et al.**

**SITE NAME: Chemical Recovery Systems Site  
Site Number: 0521**

**D.J. NUMBER: 90-11-3-09505**

**Time Period Covered: 07/17/10 - 07/02/11**

	<b>FY10</b> 07/17/10 - 09/30/10	<b>FY11</b> 10/01/10 - 07/02/11	<b>TOTAL</b>
<b>Hours</b>	10.50	45.75	\$ 56.25
<b>Direct Labor</b>	\$ 556.85	\$ 2,320.21	\$ 2,877.06
<b>Other Direct Costs</b>	-	-	-
<b>Indirect Costs</b>	1,089.45	4,367.25	5,456.70
<b>TOTAL:</b>	\$ 1,646.30	\$ 6,687.46	\$ 8,333.76

# DOJ COST SUMMARY

**\*\* THIS REPORT REPRESENTS ONLY BILLABLE COSTS. THIS CASE MAY  
HAVE NON-BILLABLE COSTS NOT INCLUDED \*\***

**Dated: December 21, 2010**

**CASE NAME: U.S. v. AK Steel Corp., CAN Holdings, LCC  
(Celanese), AKZO Nobel Paints, LLC (F/K/A The Glidden Co.),  
et al.**

**SITE NAME: Chemical Recovery Systems Site  
Site Number: 0521**

**D.J. NUMBER: 90-11-3-09505**

**Time Period Covered: 09/30/08 - 07/19/10**

	<b>FY08</b> 09/30/08 - 09/30/08	<b>FY09</b>	<b>FY10</b> 10/01/09 - 07/16/10	<b>TOTAL</b>
<b>Hours</b>	2.50	419.50	190.25	612.25
<b>Direct Labor</b>	\$ 97.80	\$ 19,201.94	\$ 9,241.49	\$ 28,541.23
<b>Other Direct Costs</b>	-	882.52	-	882.52
<b>Indirect Costs</b>	193.74	36,278.67	17,675.41	54,147.82
<b>TOTAL:</b>	\$ 291.54	\$ 56,363.13	\$ 26,916.90	\$ 83,571.57

## Contract Costs

CHEMICAL RECOVERY, OH, OH SITE ID = 05 21

Costs from JULY 17, 2010 THROUGH JULY 16, 2011

SUPERFUND COOPERATIVE AGREEMENT (SCA)

State Agency: OHIO EPA  
 SCA Number: V98568704  
 Project Officer(s): Glynis Landers  
 Dates of Service: From: 04/01/2009 To: 03/31/2012  
 Summary of Service:  
 Total Costs: \$15,340.75

Drawdown Number	Drawdown Date	Drawdown Amount	Treasury Schedule Number and Date	Site Amount
311334820CV	07/21/2010	9,339.72	02073997341 07/21/2010	1,085.39
311334820CV	08/04/2010	14,507.07	02243997341 08/04/2010	1,691.92
311334820CV	08/18/2010	9,840.01	02313997341 08/18/2010	1,637.86
311334820CV	09/01/2010	143.72	02453997341 09/01/2010	34.56
311334820CV	10/07/2010	37,422.80	12863997341 10/07/2010	1,279.55
311334820CV	10/14/2010	15,829.31	12883997341 10/14/2010	500.71
311334820CV	10/27/2010	6,615.15	13013997341 10/27/2010	252.23
311334820CV	11/10/2010	11,763.92	13163997341 11/10/2010	269.55
311334820CV	12/08/2010	6,426.88	13433997341 12/08/2010	1,278.35
311334820CV	12/22/2010	4,007.07	13573997341 12/22/2010	1,059.47
311334820CV	01/05/2011	6,661.54	10113997341 01/05/2011	675.60
311334820CV	01/20/2011	6,731.12	10213997341 01/20/2011	243.22
311334820CV	02/02/2011	7,742.05	10353997341 02/02/2011	222.14
311334820CV	02/18/2011	6,710.17	10543997341 02/18/2011	835.84
311334820CV	03/02/2011	11,222.02	10683997341 03/02/2011	326.06
311334820CV	03/16/2011	8,659.27	10773997341 03/16/2011	49.15
311334820CV	03/30/2011	9,159.77	10913997341 03/30/2011	605.32
311334820CV	05/17/2011	17,076.65	11393997341 05/17/2011	2,261.66
311334820CV	05/25/2011	6,991.79	11463997341 05/25/2011	176.81
311334820CV	06/08/2011	7,588.11	11643997341 06/08/2011	49.14
311334820CV	07/07/2011	10,912.09	12013997341 07/07/2011	806.22
Total:				<u>\$15,340.75</u>